

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

No. 18-md-02865-LAK

This document relates to: The cases listed in
Appendix A to
Pretrial Order No.
35 (ECF No. 977)

DECLARATION OF THOMAS E.L. DEWEY

I, Thomas E.L. Dewey, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a member of the law firm Dewey Pegno & Kramarsky LLP, counsel for Michael Ben-Jacob. I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of Defendants' Memorandum of Law in support of their Motion to Exclude the Testimony of Marcia S. Wagner ("Motion").

3. Attached hereto as Exhibit 1 is a chart of cases relating to the Motion.

4. Attached hereto as Exhibit 2 are excerpts from the Expert Report of Marcia S. Wagner dated December 31, 2021.

5. Attached hereto as Exhibit 3 is the Expert Rebuttal Report of Marcia S. Wagner dated February 1, 2022.

6. Attached hereto as Exhibit 4 is the Expert Reply Report of Marcia S. Wagner dated February 28, 2022.

7. Attached hereto as Exhibit 5 are excerpts from the deposition transcript of Marcia S. Wagner.

8. Attached hereto as Exhibit 6 is the Expert Report of C. Frederick Reish, dated December 31, 2021.

I, Thomas E.L. Dewey, declare under penalty of perjury that the foregoing is true and correct.

Dated: June 21, 2024
New York, NY

/s/Thomas E.L. Dewey
Thomas E.L. Dewey